

# Exhibit B

***Exhibit 1***

**COMPUTATION OF THE FAIR VALUE OF ASSETS VERSUS DEBTS  
AS OF SEPTEMBER 30, 2008**

**Eastern Livestock Co., LLC**  
**ASSETS VERSUS DEBTS**  
**September 30, 2008**

**EXHIBIT 1**

	(A) Balance per Audited Financials	(B) Unsupported Transactions	(C) Related Party Accounts per Financials	(D) Lapping of cash applications	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,192				\$ 2,192
Trade accounts receivable	43,376,232	(9,853,175)		(995,890)	32,527,167
Accounts receivable, related party	1,266,873		(1,266,873)		-
Securities available for sale	135,000				135,000
Current portion of notes receivable, net	3,147,799				3,147,799
Notes receivable, related party	7,938,889		(7,938,889)		-
Inventories	5,728,122				5,728,122
Prepaid cattle	4,383,170				4,383,170
Prepaid expenses and other current assets	391,979				391,979
Sub-total	\$ 66,370,256	\$ (9,853,175)	\$ (9,205,762)	\$ (995,890)	\$ 46,315,429
<b>Property and equipment, net</b>					
Investments	\$ 1,743,599				\$ 1,743,599
Long-term portion of notes receivable, net	3,951,911				3,951,911
Goodwill	173,000				173,000
Other assets	350,000				350,000
	206,542				206,542
Total assets	\$ 72,795,308	\$ (9,853,175)	\$ (9,205,762)	\$ (995,890)	\$ 52,740,481
<b>DEBTS</b>					
Checks written in excess of deposits	\$ 24,682,533	(418,193)		\$ -	\$ 24,264,340
Accounts payable	5,408,765	-			5,408,765
Accounts payable, related party	33,433		(33,433)		-
Advances on cattle sales	1,976,760				1,976,760
Accrued expenses	409,456		(8,687)		409,456
Notes payable, related party	8,687				-
Current installments of long-term debt	24,962,883				24,962,883
Sub-total	\$ 57,482,517	\$ (418,193)	\$ (42,120)	\$ -	\$ 57,022,204
Long-term debt, excluding current installments	607,647				607,647
Total debts	\$ 58,090,164	\$ (418,193)	\$ (42,120)	\$ -	\$ 57,629,851
Excess/(Shortfall) of Assets versus Debts	\$ 14,705,144	\$ (9,434,983)	\$ (9,163,642)	\$ (995,890)	\$ (4,889,371)